



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Umaklanth Vellanki  
DOCKET NO.: 24-00640.001-R-1  
PARCEL NO.: 05-12-278-013

The parties of record before the Property Tax Appeal Board are Umaklanth Vellanki, the appellant, by attorney William Blanchard, of Blanchard Law Group, in Geneva, and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Kane** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$27,638  
**IMPR.:** \$138,167  
**TOTAL:** \$165,805

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Kane County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of fiber cement/brick exterior construction with 2,848 square feet of living area.<sup>1</sup> The dwelling was constructed in 2022. Features of the home include a basement, 2½ bathrooms, central air conditioning, a fireplace and a 440 square

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<sup>1</sup> The appellant asserts the dwelling contains 2,717 square feet of living area with citation to the Multiple Listing Service data sheet that cites the “builder” as the source of “approximate” dwelling size. The second page of the listing sheet supplied by the board of review includes the following disclaimer: “The accuracy of all information, regardless of source, including but not limited to square footages and lot sizes is deemed reliable but not guaranteed and should be personally verified through personal inspection by and/or with the appropriate professionals.” Furthermore, the Property Tax Appeal Board recognizes standard assessment practices necessitate uniformly utilizing exterior dwelling measurements. Therefore, the Property Tax Appeal Board finds the subject’s property record card with a schematic drawing in support of the dwelling size of 2,848 square feet reflects the best supported evidence of the subject’s dwelling size in the record.

foot garage.<sup>2</sup> The property has a 10,890 square foot site and is located in Elgin, Plato Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting the subject was purchased from DR Horton, Inc. – Midwest on December 28, 2022 for a price of \$449,990. The appellant further reports the parties to the transaction were not family members or related corporations, the property was sold through Real People Realty and had been advertised on the market through both the Multiple Listing Service (MLS) and DR Horton Sales Office, Broker Websites for a period of 33 days. In further support, the appellant submitted Exhibit B, a multi-page Home Purchase Agreement dated December 5, 2022 and depicting purchase of a Henley model, Number H429 B2 for Homesite 0544 with a “price to date” of \$449,990. The appellant also submitted a copy of the Settlement Statement reiterating the purchase date, sale price and which depicted the distribution of commissions to two real estate firms.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$149,995 which would approximately reflect the purchase price when multiplied by three.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,910. The subject's assessment reflects a market value of \$512,781 or \$180.05 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

As part of the board of review submission, an offer to reduce the subject's assessment was made. The board of review acknowledged the subject sold in December 2022 sale for \$449,990. As such, the board of review proposed application of the 2024 Plato township equalization factor of 1.1055 resulting in a revised market value for the subject of approximately \$497,465, rounded, or \$174.67 per square foot of living area, including land. As a result, the board of review proposed to reduce the subject's total assessment to \$165,805.<sup>4</sup>

Furthermore, in support of its contention of the correct assessment, the board of review submitted data and property record cards along with listing sheets on four comparable sales located in the same neighborhood code and within .09 of a mile from the subject. The comparable parcels range in size from 10,019 to 11,761 square feet of land area which are each improved with a two-story dwelling of fiber cement/brick exterior construction. The dwellings were built from 2021 to 2024 and thus range in age from less than 1 year old to 3 years old. The dwellings contain either 2,848 or 2,868 square feet of living area. Features include basements, 2½ bathrooms, central air conditioning, and a garage ranging in size from 504 to 724 square feet of building area. Comparable #4 has a fireplace. These four comparables sold from June 2023 to July 2024 for prices ranging from \$535,990 to \$581,990 or from \$186.89 to \$202.93 per square foot of living area, including land.

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<sup>2</sup> The appellant asserts the subject has a 380 square foot garage but supplied no support for that figure.

<sup>3</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

<sup>4</sup> A total reduced assessment of \$165,805 x 33.33% statutory level of assessment = \$497,465, rounded.

The appellant was notified of the proposed assessment reduction and rejected the offer as part of appellant's rebuttal filing. Counsel for the appellant additionally cited two prior decisions of the Property Tax Appeal Board for purported propositions that a township equalization factor should not be applied to a "current year sales price" in a market value appeal based on recent sale.<sup>5</sup>

Further in rebuttal, the appellant resubmitted a copy of the listing sheet concerning the subject property depicting the "approximate square footage" of 2,717 with the "square foot source" being the builder along with two new documents related to the purported dwelling size of 7,717 square feet. The appellant also submitted Exhibits C 1 thru 6 consisting of the subject and four other similar model dwellings which sold in 2022 and 2023 or prior to January 1, 2024.<sup>6</sup>

In response to the comparable sales presented by the board of review, the appellant contends that the dwelling sizes of each home are incorrectly stated as to both the Henley and the Coventry models. In addition, differences from the subject in lot size, bathroom count, fireplace amenity, and/or garage capacity were outlined as to the sales presented by the board of review. The appellant also noted that two of the sales occurred after January 1, 2024. In closing, the appellant argued that the fair cash value of the subject dwelling on the lien date remained the purchase price from December 2022 and no equalization should be applied to that sale price, even as of nearly 13 months later or January 1, 2024.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the record evidence as supplied and offered by the board of review warrants the issuance of a reduction in the subject's assessment.

The appellant provided evidence of the purchase of a new home from the builder as of December 28, 2022, and the board of review provided four comparable sales in support of their respective

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<sup>5</sup> The Board finds the appellant's case citations would be applicable if this were a tax year 2022 appeal concerning the 2022 purchase price. Here, however, the Kane County Board of Review proposed to apply the 2024 township equalization factor to the 2022 sale price of the subject property when all 12 months of calendar year 2023 have passed since the sale date. The purpose of equalization factors as set forth in the Illinois Department of Revenue publication, PTAX-1004, *The Illinois Property Tax System*, page 17, describes how uniformity in assessments is achieved by applying equalization factors based, in part, on an "assessment/sales ratio study shows whether or not assessments within a given area actually average 33 1/3 percent of market value."

<sup>6</sup> Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence **shall not consist of new evidence** such as an appraisal or **newly discovered comparable properties**. [Emphasis added.] (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the documents identified as Rebuttal Exhibits A-2, A-3 and C 1-6 submitted by appellant in conjunction with rebuttal as the Zillow, the "builder's website" page as well as four new comparable sales that occurred in 2022 and 2023, prior to the lien date, are all improper new market value evidence.

positions before the Property Tax Appeal Board concerning this assessment appeal as of January 1, 2024. The Board has given some limited weight to the subject's sale price of \$449,990, which did not occur as proximate in time to the assessment date at issue, as did the sales from the board of review. The board of review presented properties in relatively close proximity to the subject which were similar to the subject in story height, exterior construction, bathroom count, dwelling size, basement size, and central air conditioning features. The subject dwelling has one fireplace and a 440 square foot garage, whereas only board of review comparable #4 has a fireplace and a larger garage of 504 square feet. The remaining three sales presented by the board of review necessitate upward adjustments to account for the lack of a fireplace and downward adjustments to account for larger garages of either 660 and 724 square feet of building area. The four comparables sold from June 2023 to July 2024 for prices ranging from \$535,990 to \$581,990 or from \$186.89 to \$202.93 per square foot of living area, including land.

These board of review sales occurred most proximate to the lien date at issue herein of January 1, 2024, approximately 7 months before and after the lien date. In contrast, the sale of the subject occurred approximately 13 months prior to the valuation date at issue for a lower price of \$449,990. The subject's 2024 assessment reflects a market value of \$512,781 or \$180.05 per square foot of living area, including land, which is substantially below the range established by the most recent comparable sales in this record but is higher than the subject's purchase price in December 2022. The board of review proposed to reduce the subject's assessment to \$165,805, which would reflect a market value of \$497,465 or \$174.67 per square foot of living area, including land, which the Property Tax Appeal Board finds to be appropriate in light of both the 2022 sale of the subject and the more recent sales in 2023 and 2024 which reflect higher sales prices than that of the subject.

In conclusion, the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the board of review's request is appropriate and the Board finds a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: \_\_\_\_\_

October 21, 2025



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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